Mr. SPEAKER.—Cut motion moved :

"That the demand be reduced by Rs. 100."

2-30 P.M.

Sri Kadidal MANJAPPA (Minister for Revenue and Public Works).—It is true that there is a certain amount of evasion of payment of tax by some merchants. But every effort is being made by the department concerned to collect information regarding the turnover of merchants by looking into the accounts of accounts offices and in some cases of railway offices.

Sri S. GOPALA GOWDA (Sagar and Hosanagar).—Many merchants are turned over ?

Sri Kadidal MANJAPPA.—There was a representation on behalf of merchants that our officers are very harsh, that they are harassing them and that they are arbitrarily assessing the turnover. On the other hand, my friend Sri Lakkappa was arguing in favour of taking strict measures to prevent leakage of a good bit of revenue to the Government. We have recently appointed special Revenue Inspectors who are deputed to get information relating to the leakage of sales-tax revenue. I may assure Hon'ble Members that Government are very eager to augment the income from this source. With this assurance I am sure that the Hon'ble Member will withdraw his cut motion.

Sri K. LAKKAPPA.—I seek the leave of the House to withdraw my cut motion.

The cut motion was, by leave, withdrawn.

Promoting under-graduates to Gazetted ranks in Sales-tax Department.

Sri S. SRINIVASA IYENGAR (T. Narasipur).—Sir, I beg to move.—

"That the demand under the head '13. Other Taxes and Duties' for Rs. 9,15,000 be reduced by Rs. 100 in order to raise a discussion on the policy adopted by Government in promoting under-graduates to Gazetted ranks in the Sales-tax Department',"

Officers in the cadre of Assistant Commissioner of Revenue Department work in the Sales-tax Department. A few days ago three such officers in the cadre of Assistant Commissioners who were working as Deputy Commissioners of Sales-tax in the Sales-tax Department have been withdrawn. In addition to that, consequent on the merger of Bellary, there was another vacancy. So they had to fill up four places of Deputy Commissioners of Sales-tax in the Sales-tax Department and therefore they gave promotion to the Assistant Sales-tax Officers then working in the Department. In order to fill up the places of Assistant Sales-tax Officers, four in number, the Government promoted certain second division clerks. That is why I have moved the cut motion to raise a discussion on that subject. Second Division Clerks are started in grade commencing from Rs. 40 and ending at 80 and First Division Clerks have the scale of 60 to 150. There are several First Division Clerks who have reached their maximum of Rs. 150 in the Revenue Department and are still rotting on 150 without even any promotion. It is but natural for a first division clerk who reaches his maximum to aspire to get into Amildar Cadre, because the Amildar's grade commences from Rs. 200. Then Assistant Sales-tax Officer's grade commences also from 200 and goes up to 300. That being the case, how did the Government promote a second division clerk to the post of Assistant Sales-tax Officer ? I am not referring to any individual. Nor am I prejudiced against any person. None of these people are known to me. But as a matter of policy I am saying this. A second division clerk appointed in 40-80 grade, an under-graduate, to be promoted as first division clerk for the purpose of acting as Assistant Sales-tax Officer is a promotion that I consider as irregular and then a second division clerk recently promoted to the first division and drawing a salary of Rs. 120 or Rs. 130 to be promoted now as Assistant Sales-tax Officer in grade 200 to 300 is really unjust. There are so many first division clerks who could have been taken. There are several seniormost first division clerks

in other departments whom you could as well have taken. For instance, in the Revenue Department, there are a number of Amildars who are already drawing Rs. 200 and they could as well have been promoted. There are so many others in the waiting list out of whom you have already appointed about 20 and you could have taken some from among the rest. When there are officers drawing Rs. 200 already, is it right for the Government, while filling up the posts of Assistant Sales-tax Officers, to think of only persons drawing just Rs. 80 or 120 recently promoted as first division clerks ? I think this is a bad policy. Is it for the moment they did so ? Or is it for the purpose of getting over a contingency or is it for acting purposes ? Then what I would urge upon the Government is, to give the same facility to other departments. When once they undertake a policy, when once they want to adopt a particular course of action in filling up the seniormost places of gazetted ranks, let them afford the same facilities to all other departments. When there are first division clerks who have reached the maximum and have been drawing that maximum for a number of years, let them be given chances first. Or, while promoting to such posts, let the Government select from a list of officers who are drawing basic salaries of the grade of the gazetted rank. Posting men of the lowest position in the cadre of clerks to gazetted rank, promoting those persons who are drawing a salary of Rs. 80 would not be good. I urge upon the Government that they must always have in their minds the seniormost men or efficient men while posting to or filling the gazetted posts. In this case this good principle has not been kept in view. I also feel that the Government should have made reference—I think they must have made reference—to the Public Service Commission seeking their advice before giving promotions. But in addition, they should have also kept in their mind that there were seniormost first division clerks in the Secretariat, in the District Administration and in other departments, who deserved promotion. That is all.

Mr. SPEAKER.—Cut motion moved :

"That the demand be reduced by Rs. 100."

Sri Kadidal MANJAPPA.—Recently some Assistant Sales-tax Officers were promoted and consequently some vacancies arose in the cadre of Assistant Sales-tax Officers. There were no graduates who had experience in the department.

Sri S. SRINIVASA IYENGAR.—What experience ?

Sri Kadidal MANJAPPA.—The Sales-tax Commissioner recommended that, as a temporary measure, the seniormost officials who had sufficient equipment could be promoted and according to that recommendation, purely as a temporary measure, Government have ordered that probationers should be recruited shortly and the matter is under correspondence with the Public Service Commission. The Hon'ble Member must know that what has been done is only a temporary measure. But I quite see his point. There is a lot of force in what my learned friend says. As early as possible we will take steps to recruit graduates as probationers.

Sri S. SRINIVASA IYENGAR.—As in other departments, give the same facility. However, I seek the leave of the House to withdraw my cut motion.

The cut motion was, by leave, withdrawn.

Collection of arrears of Sales-tax.

Sri S. SRINIVASA IYENGAR.—Sir, I beg to move :

"That the demand under the head '13. Other Taxes and Duties' for Rs. 9,15,000 be reduced by Rs. 100 (to raise a debate on the policy adopted by Government in the matter of collecting arrears of sales-tax)"

I have suggested this debate for special reasons. What are those reasons? I will give you. Sales-tax was introduced in the Mysore State in 1948-49 and the revenues from the sales-tax then were of the order of one crore or Rs. 81 lakhs to be very precise and in 1951-52 the demand under sales-tax went up to 1·83 crores as per actuals. But in 1953-54 it has come down to 1·17